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Separate paging is given to this part in order that it may be filed as a Separate Compilation.

PART I-A

CENTRAL SECTION

Orders and Notifications (Other than those published in Part IV-B) under the Gujarat Local Boards, Village Panchayats, Municipal Boroughs, District Municipal, Primary Education and Local Fund Audit Acts.

URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 2nd February, 2026

GUJARAT MUNICIPALITIES ACT, 1963.

No. KV-11/2026/UDUHD/CCA/e-file/18/2025/0848/R: In exercise of the powers conferred by clause (c) of sub-section (2) of section 47A read with sub-section (3) of section 277 of the Gujarat Municipalities Act, 1963 (Guj. 34 of 1964), the Government of Gujarat hereby makes the following rules to provide for regulating the conditions of service of persons appointed to the post of the Municipal Accountant, Class III, in the Gujarat State Municipal Accounts Service, in so far as they relate to passing of the departmental examination, to be eligible for promotion to the post of the Municipal Accounts Officer, Class II, in the Gujarat State Municipal Accounts Service, namely: -

1. Short title, commencement and application. –

(1) These rules may be called the Municipal Accounts Officer, Class-II, in the Gujarat State Municipal Accounts Service (Departmental Examination) Rules, 2026.

(2) They shall come into force on the date of their publication in the *Official Gazette*.

(3) These rules shall apply to the persons appointed to the post of the Municipal Accountant, Class III, in the Gujarat State Municipal Accounts Service. whether by direct selection or promotion.

2. Definitions. –

(1) In these rules, unless the context otherwise requires, -

(a) "Appendix" means an Appendix appended to these rules;

(b) "Appointed date" means the date on which these rules shall come into force;

(c) "Director General" means the Director General of Sardar Patel Institute of Public Administration (SPIPA);

(d) "Examination" means the departmental examination prescribed under these rules for promotion to the post of Municipal Accounts Officer, Class II, In the Gujarat State Municipal Account Service;

(e) "Government" means the Government of Gujarat.

(f) "Institute" means the Sardar Patel Institute of Public Administration (SPIPA), Ahmedabad.

(g) "Municipal Accounts Officer" means a person appointed as a Municipal Account Officer, Class II In the Gujarat State Municipal Accounts Service;

(h) "Specified chances" means the number of chances specified in these rules within which a person is required to pass the examination;

(2) Words and expressions used but not defined in these rules shall have the meanings respectively assigned to them in the Act.

3. Requirement to pass the examination. -

The person appointed to the post of Municipal Accountant, Class III shall be required to pass the examination to be eligible for promotion to the post of Municipal Accounts Officer, Class II.

4. Eligibility to appear in the Examination. -

(1) No person shall be eligible to appear in the examination unless he has completed three years' service after his appointment on the post of Municipal Accountant, Class III.

(2) No person shall be eligible to appear in the examination unless he has passed the post-training examination prescribed for the existing post, or has been exempted from the post-training examination by the Commissioner of Municipalities Administration, Gandhinagar, Gujarat State.

5. Specified chances and specified period for passing the examination. -

(1) To be eligible for promotion to the post of Municipal Accounts Officer, Class II, a person shall be required to pass the departmental examination within a period of three years and within three chances, commencing from the date on which he completes three years' of continuous service after his appointment to the post of Municipal Accountant, Class-III.

Provided that a person belonging to the Scheduled Castes or Scheduled Tribes shall be eligible for one additional chance without payment of prescribed examination fee, which shall be availed of within a period of one year from the date of declaration of the result of the examination pertaining to his third chance.

(2) If a person fails to pass the examination referred to in these rules within the specified period and within the specified chances, he shall, notwithstanding such failure, be eligible to appear in the examination at any time thereafter on payment of such examination fee as may be determined by the Government from time to time, and upon passing the said examination, he shall be eligible for promotion:-

Provided that such person shall not be entitled to claim seniority over those persons who have passed the examination earlier than him and have been promoted to the post of Municipal Accounts Officer, Class II under these rules prior to his becoming eligible for such promotion upon passing the said examination.

(3) Non-appearance in the examination shall be deemed to be a chance.

6. Syllabus and Scheme of Examination. -

(1) The syllabus for examination shall be as mentioned in Appendix – 'A' appended to these rules.

(2) The examination shall consist of five papers, each of carrying one hundred marks, and shall be conducted in the form of Multiple Choice Questions (MCQs).

(3) The candidate shall be permitted to answer the papers with the aid of books.

Explanation: For the purpose of this rule, the expression "with books" means the original book of the subjects approved by the Government or the Institute, containing only the bare Acts and/or Rules, without any commentaries or case law, and shall include manuals issued under the Act and published or approved by the Government.

7. Medium of Examination. –

The medium of the examination shall be Gujarati or English, as specified in the instructions contained in the question paper.

8. Holding of Examination. -

(1) The Institute shall conduct the examination at least twice in a year.

(2) The Institute shall communicate the tentative programme of the examination to the Urban Development and Urban Housing Department and the Commissioner of Municipalities Administration, Gujarat State, at least ninety days prior to the proposed date of the examination prescribed by the Institute.

(3) A person who desires to appear in the examination shall submit his application in the form as specified in Appendix – 'B' to the Institute, through the Commissioner of Municipalities Administration, Gujarat State, for enrolment of his name as a candidate for such examination, at least sixty days prior to the date of the examination.

(4) The Commissioner of Municipalities Administration, Gujarat State, under whom the applicant is serving, shall scrutinize the application with regard to the eligibility of the applicant to appear in the examination and shall forward the same to the Institute along with the Certificate of Eligibility as specified in Appendix – 'C'.

(5) If an applicant subsequently decides not to appear in the examination, he shall intimate the same to the Institute, through the Commissioner of Municipalities Administration, Gujarat State, at least thirty days prior to the date of commencement of the examination.

(6) If any person after having been enrolled as a candidate, fails to appear in the examination without giving intimation referred to in sub-rule (5), he shall be deemed to have exhausted one chance to pass the examination:-

Provided that the Commissioner of Municipalities Administration, Gujarat State, may condone the failure on the part of such person to give the intimation referred to in sub-rule (5), and the consequences arising there-from, if he is satisfied that the failure to give such intimation within the stipulated time was due to reasons beyond the control of the person.

(7) The Institute shall admit a candidate to the examination on the basis of the Certificate of Eligibility issued by the Commissioner of Municipalities Administration, Gujarat State.

(8) The place, date, and time for conducting the examination shall be notified by the Institute, and the same shall be communicated to the candidates by the Commissioner of Municipalities Administration, Gujarat State.

9. Standard for passing the Examination. -

(1) The standard for passing the examination shall be fifty percent (50%) of the total marks assigned to each paper.

(2) An unsuccessful candidate who secures fifty percent (50%) or more marks in any one or more papers shall be exempted from appearing in such paper or papers at the subsequent examination.

(3) In case a candidate is not able to obtain the qualifying standard in only one question paper in the examination, such candidate shall be given grace marks up to 5% of total marks for that question paper;

and after availing grace marks if he obtains the marks equal to the qualifying standard, he shall be declared to have passed in the examination.

10. Result of Examination. -

The Institute shall publish the result of the examination on its official website and shall forward the same to the Urban Development and Urban Housing Department and the Commissioner of Municipalities Administration, Gujarat State.

The Commissioner of Municipalities Administration, Gujarat State shall communicate the result to the candidates.

11. Incentive. –

A candidate who secures eighty percent (80%) or more aggregate marks in the examination at the - first attempt shall be paid such cash incentive as may be determined by the Government from time to time.

12. Prohibition to use certain devices in the Examination Hall. - No candidate shall be allowed to carry with him any type of electronic communication devices like cellular phone, calculator, laptop pager, i-pad, smart watch etc. in the examination hall.

APPENDIX - 'A'

(See rule 6(1))

Syllabus for the Departmental Examination for promotion to the post of Municipal Accounts Officer, Class II in the Gujarat State Municipal Account Service under the Urban Development and Urban Housing Department.

No	Syllabus	Marks	Duration
1	1. The Gujarat Municipalities Act, 1963. 2. The Constitution of India: Provision relating to Municipalities in the 74th Constitutional Amendment, Fundamental Rights, Judiciary, Finance Commission. 3. The Right to Information Act, 2005 and rules made thereunder. 4. The Prevention of Corruption Act, 1988 with special reference to sanction of prosecution. 5. The Gujarat (Right of Citizen to Public Services) Act, 2013. 6. The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.	100 (with books MCQ)	3 Hours
2	1. Gujarat Budget Manual part 1 and part 2. 2. The Gujarat Financial Rules, 1971. 3. The Municipal Accounts Code, 1930. 4. The Bombay General Provident Fund Rules and Contributory Provident Fund rules 5. The Gujarat Goods and Services Tax Act, 2017. 6. Municipal Finance, Accounts and Taxation-Property Tax and Scientific Assessment of Taxation, Budget of Municipalities, Municipal Accounts Code, Control over Receipts and Expenditure, Accounts, Clearance of Audit Paras, Grant-in-aid, Rent, Interest, Penalty, Donations and Loans, introduction to the activities of Gujarat Municipal Finance Board, Double Entry Accounting System, Computerization of Accounts, Financial Management, Municipal Credit Retting, Municipal Audit. 7. The Gujarat Municipal Finance Board Act, 1979.	100 (with books MCQ)	3 Hours
3	1. The Gujarat Civil Services Rules, 2002(vol.1 to 8) 2. The Gujarat Civil Services (Conduct) Rules, 1971. 3. The Gujarat Civil Services (Discipline and Appeal) Rules, 1971. 4. The Gujarat Civil Services (New Contributory Pension Scheme) Rules, 2024.	100 (with books MCQ)	3 Hours

No	Syllabus	Marks	Duration
	5. Policy Regarding Performance Appraisal Report (PAR). 6. Reservation Policy of state Government and Roster Register (How to prepare/maintain Roster Register and allocation of Roster Points. 7. Office Procedure for Non Secretariat, E Sarkar		
4	1. The Gujarat Treasury Rules, 2000 2. The Financial Powers (Delegation) Rules, 1998. 3. The Gujarat State Procurement Policy. 4. Existing Higher pay scale scheme. 5. Bombay Contingency Expenditure Rules, 1959.	100 (with books MCQ)	3 Hours
5	The Gujarat Town Planning and Urban Development Act, 1976 and the rules made thereunder relating to:- Development control and building bye-laws-Fire Safety, Sewerage and draining, Ecological and Environmental factors, Planning of utilities services. Provisions of the following Acts concerning to Municipalities :- 1. The Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2019. 2. The Registration of Births and Deaths Act, 1969. 3. The minimum Wages Act, 1948 and the minimum wages (Gujarat) Rules of 1961. 4. The Real Estate (Regulation and Development) Act, 2016. 5. The Gujarat Fire Prevention and Life Safety Measures Act, 2013.	100 (with books MCQ)	3 Hours

APPENDIX - 'B'

(See rule 8(3))

Form for Application

Application for appearing in the Departmental Examination for promotion to the post of Municipal Accounts Officer, Class II in the Gujarat State Municipal Account Service under the Urban Development and Urban Housing Department.

1	Applicant's Name in full (Surname first) (in English and Gujarati)	
2	Designation (in English and Gujarati)	
3	Name of the office in which at present serving	
4	Birth date and age at the time of this examination	
5	Date of appointment and total years of services	
6	Whether the applicant had appeared at the examination previously? if yes, - (1) Month and year of examination in which he appeared; (2) Whether any exemption is earned? If yes, provide details of marks, year of examination and subject; (3) Whether the applicant intends to avail of exemption earned? State "yes" or "no" (The choice shall be treated as final and no changes shall be allowed)	
7	Authority or the rule under which the applicant has to appear for the examination:	

8	Number of the chances and time limit within which the applicant is required to pass the examination: (date of eligibility and date of expiry of the period for appearing at the examination should be mentioned)	
9	Number of chance exhausted:	
10	Whether additional chance has been granted?	
11	Purpose of passing the examination: (e.g., confirmation, retention in Government services, promotion, etc.)	
12	Whether the applicant is eligible to appear at the examination according to the rule of the Department Examination:	
13	Remarks, if any:	

Place:

Date:

(Signature of Applicant)

APPENDIX - 'C'

(See rule 8(4))

CERTIFICATE OF ELIGIBILITY

Certified that -

(1) The above particulars are verified and found correct. Shri/Smt./Kumari ……..……...is eligible to appear at the Departmental Examination for promotion to the post of Municipal Account Officer Class, II in the Gujarat State Municipal Accounts Service under the Urban Development and Urban Housing Department.

(2) *Necessary fee is paid; a copy of *challan* is attached herewith.

(3) *Candidate is granted additional chance; a copy of order is attached.

Place:

Date:.

Signature of the Commissioner of

Municipalities Administration

*Strike out whichever is not applicable

By order and in the name of the Governor of Gujarat,

SATISH PATEL,

Under Secretary to Government.

Signature Not Verified
Signed by : BHOLUSINGH G THAKUR
Senior Manager
Government Central Press,
Gandhinagar
Date : 2026.02.11 15:21:35 IST